



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION 2  
290 BROADWAY  
NEW YORK, NY 10007-1866

APR 14 2017

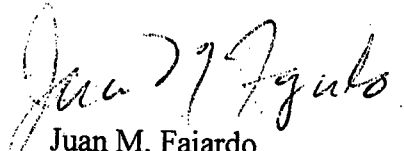
Thomas Spiesman, Esq.  
Porzio, Bromberg & Newman, P.C.  
100 Southgate Parkway  
P.O. Box 1997  
Morristown, NJ 07962-1997

Re: Lower 8.3 Miles/Diamond Alkali Superfund Site

Dear Mr. Spiesman:

Enclosed please find the ability-to-pay file concerning Flexon Industries Corporation that you requested. Please gather and submitted to me relevant information that serves to update or complete the file we have on Flexon's ability-to-pay the amount in the proposed settlement we recently offered Flexon.

Yours truly,

  
Juan M. Fajardo  
Assistant Regional Counsel

Enclosure

524298





UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION II  
290 BROADWAY  
NEW YORK, NEW YORK 10007-1866

September 7, 2010

BY EMAIL

Thomas Spiesman, Esq.  
Porzio Bromberg & Newman, PC  
100 Southgate Parkway  
P.O. Box 1997  
Morristown, NJ 07962

Re: Flexon Industries Corp. – Ability to Pay Analysis  
Diamond Alkali Site – Lower Passaic River Study Area

Dear Mr. Spiesman:

This will follow up on our telephone conference on September 2, 2010.

First, there are the questions about Flexon's corporate history that we would like to resolve so we can understand what entity operated at 666 Washington Avenue, Belleville NJ ("Belleville facility"). Our confusion stems from the number of companies using the name Flexon, and from some conflicts in the information in our possession.

Our confusion begins with the letter dated August 7, 1996, by which Flexon Industries Corp. responded to a request for information from EPA. (Copy attached.) In that response, Flexon identified itself as a New Jersey corporation. It did not provide a date of incorporation, but stated that it had previously been named Flexon Ind. Corp. and had changed its name on April 11, 1994. This is consistent with information obtained by EPA from the New Jersey Secretary of State, which shows that Flexon Ind. Corp. was incorporated in New Jersey on 12/31/81 and is now known as Flexon Industries Corp. ("Flexon - NJ"). (Copy attached.)

Flexon - NJ's August 7, 1996 letter also states that manufacturing began at the Belleville facility in 1971, and suggests that Flexon - NJ is the entity responsible for the entire period of manufacturing. This is consistent with our discussion on September 2, 2010, but given the 1981 date of incorporation of Flexon - NJ, further explanation is needed for the time period from 1971 to 1981.

We are aware of the following corporations, one of which could have been the operator prior to 1981.

- The company now known as Thirty-Three Queen Realty, Inc., which was incorporated in New York as Associated Rubber & Plastic Corp. and in 1973, changed its name to Flexon

Industries Corp. According to the New York Secretary of State records, in 1983 its name was changed to Flexon Associates, Inc., and in 1996, its name was changed to Thirty-Three Queen Realty, Inc. (Copy attached.)

- A company named Flexon Industries Corp., which Dun & Bradstreet ("D&B") reports was founded in 1971 and incorporated in New York on June 25, 1972. This may be the same company as Thirty-Three Queen Realty, Inc., although if it is, that is unknown to D&B. In 2005, D&B reported that this company was using the Belleville facility for warehousing.

- The company named US Wire & Cable, which D&B reports as having been incorporated in NJ in 1986, and which uses the names Flexon Industries and Flexon Lawn & Garden Hose to do business. According to its website, this company is "privately owned and still run by the same family for over 50 years."

**Please explain what company was operating at the Belleville facility from 1971 to 1981, and its relationship to Flexon – NJ.**

Second, we would like to know when Flexon – NJ ceased operation at the Belleville facility and what entity has operated at the facility since that time. Flexon – NJ's May 10, 2010 response to EPA's March 3, 2010 request for information states that its operations ended in 1988. That information is not consistent with Flexon – NJ's August 7, 1996 letter, which stated that as of the date of the letter, the company "continues to operate" in Belleville. Further, the nexus package provided by the Cooperating Parties Group ("CPG") shows that Flexon – NJ maintained a NJPDES permit for the Belleville facility until 2000. To add to the confusion, as noted above, according to a 2005 D&B report, also contained in the CPG nexus package, the Flexon Industries Corp. incorporated in New York in 1972 is using the Belleville facility for warehousing.

**Please explain when Flexon – NJ ceased its use of the Belleville facility and what use the facility has been put to since that time.**

Finally, we discussed some matters relating to Flexon – NJ's finances. In 2007, a receivable of \$200,000 was removed from the balance sheet. You explained that this was likely due to an accounting procedure used to provide a source of funds for the payment by Flexon – NJ to the CPG. You also explained that the \$280,032 shown as a receivable on Flexon – NJ's balance sheet prior to 2007 reflected the amount owed by the entity using the Flexon name. We also asked about a loan to Flexon – NJ by its shareholders, and whether there is any written loan agreement.

**Please confirm that the \$280,032 was the amount owed to Flexon – NJ by the company that uses Flexon's name. Is there any reason that the \$80,032 cannot be called in at this time?**

**Finally, please confirm that there is no documentation of the shareholders' loan, or, if there is, please provide the documentation.**

Thomas Spiesman, Esq.  
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Thank you for participating in the telephone conference to help us clear up these questions concerning Flexon Industries Corp. We look forward to hearing from you.

Sincerely,

A handwritten signature in cursive script, reading "Sarah P. Flanagan".

Sarah P. Flanagan  
Assistant Regional Counsel

cc: Clara Beitin, Esq.